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STATE OF FLORIDA

TIMOTHY DEVLIN, DIRECTOR DIVISION OF ECONOMIC REGULATION - FPSC (850) 413-6900

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COMMISSION CLERK

Hublic Service Commission

June 8, 2006

Valerie L. Lord, Esquire Rose, Sundstrom, and Bentley, LLP 2180 West Highway 434 Suite 2118 Longwood, FL 32779

Re: Docket No. 060166-WS; Application of Gold Coast Utility Corp., for amendment of water and wastewater certificates in Polk County

Dear Ms. Lord:

On May 8, 2006, you filed an amendment to the application filed in this docket. The amendment is a request to change the service availability charges of Gold Coast Utility Corp. The purpose of this letter is to address the deficiencies in the filing.

Rule 25-30.565(3), Florida Administrative Code (F.A.C.), requires a filing fee and no fee was included with this filing. In addition, the application will need further explanation as described below.

CMP COM CTR	1.	Rule 25-30.565(4)(e) F.A.C., requires a schedule showing the original cost of plant and lines, set forth using the NARUC system of accounts, as of ninety days prior to the filing of the application.
ECR GCL	2.	Rule 25-30.565(4)(f) F.A.C., requires a statement of accumulated depreciation matching the plant described in (1) above.
OPC RCA SCR	3.	Rule 25-30.565(4)(g) F.A.C., requires a schedule showing the active number of customers by meter size and customer class, including related ERCs.
SGA SEC	4.	Rule 25-30.565(4)(h) F.A.C., requires a detailed statement defining the capacity of the treatment plant in ERCs as used in developing the proposed service availability charges.
OTH	5.	Rule 25-30.565(4)(i) F.A.C., requires a detailed statement defining the capacity of the distribution and collection system in ERCs as used in developing the proposed service availability charges.

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E C C C Valerie L. Lord, Esquire Page 2 June 8, 2006

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- 6. Rule 25-30.565(4)(1) F.A.C., requires a schedule showing total collections of CIAC as of ninety days prior to the date of the application. Prepaid CIAC should be explained.
- 7. Rule 25-30.565(4)(m) F.A.C., requires a statement showing accumulated amortization of CIAC.
- 8. Rule 25-30.565(4)(n) F.A.C., requires copies of approvals or permits for construction and operation of treatment facilities.
- 9. Rule 25-30.565(4)(o) F.A.C., requires a detailed statement prepared by a registered professional engineer showing the cost by NARUC account, the capacity of the proposed expansion, and a timetable for construction.
- 10. Rule 25-30.565(4)(p) F.A.C., requires a detailed statement prepared by a registered professional engineer showing how the proposed expansion will affect the capacity of the existing systems.
- 11. Rule 25-30.565(4)(r) F.A.C., requires a schedule showing the projected growth rate associated with the existing and proposed plant and line capacity.
- 12. Rule 25-30.565(4)(s) F.A.C., requires a summary schedule showing how the proposed service availability charges were calculated.
- 13. Rule 25-30.565(4)(t) F.A.C., requires data for a change in meter installation fees. Since this charge was recently changed, it may not need modification now and this data can be omitted.
- 14. Rule 25-30.565(4)(u) F.A.C., requires a statement of the existing and proposed on-site and off-site main installation charges or policy.
- 15. Rule 25-30.565(4)(v) F.A.C., requires capital structure information.
- 16. Rule 25-30.565(4)(w) F.A.C., requires an original and three copies of the proposed tariff sheets. Model tariff sheets can be downloaded from the Commission's website in either WordPerfect or Acrobat Reader format. The version that you can download is far better quality than the document you submitted.

Valerie L. Lord, Esquire Page 3 June 8, 2006

If you have any questions, contact Tom Walden at 850-413-6950.

Sincerely yours,

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Patti Daniel, Supervisor of Certification

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cc: Katherine Fleming, Staff Counsel Division of Commission Clerk and Administrative Services